(In Thousands)

December 31, 2001		(In Thousands)
	2001	2000
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 21	\$ 7
Receivables:		
Accounts - net	30	22
Due from other funds	236	•
Interfund loans receivable	-	-
Intergovernmental receivable	182	-
Inventories Tetal current cosets	469	29
Total current assets	409	
Fixed assets: Land, leaseholds and easements	_	_
Buildings and structures	<u>.</u>	- -
Less accumulated depreciation	_	
Public improvements	-	-
Less accumulated depreciation	-	-
Machinery and equipment	24	23
Less accumulated depreciation	(20)	(16)
Computer equipment	53	51
Less accumulated depreciation	(30)	(20)
Software	3	3
Less accumulated depreciation	(2)	(2)
Other capital outlay	14	1
Less accumulated depreciation	(1)	•
Construction in progress	•	-
	41	40
Net fixed assets	\$ 510	
Total assets	3 310	3 09
LIABILITIES AND FUND EQUITY		
Current liabilities:		
Salaries payable	\$ 280	\$ 247
Accounts payable	758	434
Intergovernmental payable	•	•
Due to other funds	8,200	-
Interfund loans payable	•	4,210
Interest payable	43	46
Deferred revenue	•	-
Bonds payable-current portion	1,530	745
Total current liabilities	10,811	5,682
Long-term liabilities:		
Bonds payable	8,745	10,275
Unamortized premium (discounts)	•	-
Advances from other funds	•	•
Compensated absences payable	489	3,976
Unpaid claims payable	25,543	29,582
Total long-term liabilities	34,777	43,833
Total liabilities	45,588	49,515
Fund equity:		
Contributed capital	-	-
Retained earnings:		
Reserved for future contingencies	•	
Reserved for renewal and replacement	•	-
Reserved for severance pay	-	3,797
Unreserved	(45,078)	(53,243)
	(45,078)	(49,446)
Total fund equity	\$ 510	
Total liabilities and fund equity	3 310	J 09

SELF-INSURANCE INTERNAL SERVICE FUND STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS For the fiscal year ended December 31, 2001

(In Thousands)

		2001	2000
Operating revenues:			
Charges for services and sales	\$	42,412 \$	43,701
Rents and commissions		<u> </u>	-
Total operating revenues		42,412	43,701
Operating expenses:			
Personal services		11,170	10,981
Contractual services		30,042 3,050	33,882 18,789
Materials, supplies, services and other Rent		407	373
Cost of stores issuance		-	-
Depreciation		15	14
Total operating expenses		44,684	64,039
Operating income (loss)		(2,272)	(20,338)
Non-operating revenues (expenses):			
Interest revenue			(400)
Interest expense		(638)	(498)
Gain (loss) on disposal of fixed assets Damages/losses recovered		17	2,758
Other revenues		5,311	648
Total non-operating revenues (expenses)		4,690	2,908
Income (loss) before operating transfers		2,418	(17,430)
Operating transfers in (out):			
Transfers from other funds		1,950	350
Transfers to other funds		-	(50)
Transfers from component units		•	-
Transfers to component units Transfers within internal service funds		-	-
		1.050	200
Total operating transfers		1,950	300
Net income (loss)	-	4,368	(17,130)
Retained earnings - January 1		(49,446)	(32,316)
Retained earnings - December 31	\$	(45,078) \$	(49,446)

(In Thousands)

	2001		2000	
Cash flows from operating activities:		(2.2.2.)		
Operating income (loss) Adjustments to reconcile operating income (loss)	\$	(2,272) \$	(20,338)	
to net cash provided (used) by operating activities:				
Depreciation		15	14	
(Increase) decrease in accounts receivable		(8)	7	
(Increase) decrease in due from other funds		(236)	-	
(Increase) decrease in intergovernmental receivable		(182)	-	
(Increase) decrease in inventories		-	-	
(Increase) decrease in prepaid items		•	-	
(Increase) decrease in contracts receivable		•	-	
(Increase) decrease in properties held for resale Increase (decrease) in salaries payable		-	-	
Increase (decrease) in said les payable Increase (decrease) in accounts payable		33 324	29 (358)	
Increase (decrease) in intergovernmental payable		524	(336)	
Increase (decrease) in due to other funds		8,200	-	
Increase (decrease) in due to governmental units		•	-	
Increase (decrease) in deferred revenue		-	-	
Increase (decrease) in compensated absences payable		(3,487)	239	
Increase (decrease) in unpaid claims payable		(4,039)	7,697	
Increase (decrease) in interest payable		-	-	
Increase (decrease) in current bonds payable		•	-	
Damages/losses recovered Other non-operating revenues		17	2,758	
. •		5,311	648	
Total adjustments		5,948	11,034	
Net cash provided (used) by operating activities		3,676	(9,304)	
Cash flows from non-capital financing activities:				
Proceeds from bonds		=	8,800	
Interfund loans received		-	4,210	
Advance from other funds	•	•	-	
Operating transfers from other funds		1,950	350	
Operating transfers from component units		-	-	
Principal paid on bonds		(745)	(670)	
Interest paid on bonds		(303)	(189)	
Amorization of bond premium Operating transfers to other funds		-	(50)	
Interfund loans paid		(4,210)	(50) (2,875)	
Interest paid on interfund loans		(338)	(273)	
•				
Net cash provided (used) by non-capital financing activities		(3,646)	9,303	
Cash flows from capital and related financing activities:				
Proceeds from bonds		-	_	
Principal paid on bonds		-	-	
Interest paid on bonds		-	-	
Proceeds from sale of fixed assets		-	-	
Acquisition and construction of fixed assets		(16)	(4)	
Net cash provided (used) by capital and related financing activities		(16)	(4)	
Cash flows from investing activities: Interest		-	-	
Net cash provided (used) by investing activities				
		1.4		
Net increase (decrease) in cash and cash equivalents		14	(5)	
Cash and cash equivalents, beginning of year		7	12	
Cash and cash equivalents, end of year	\$	21 \$	7	
Non-cash investing, capital and financing activities:				
(Loss) on disposal of fixed assets	\$	- \$	-	
Fixed assets constructed in capital projects funds		-	-	
i inca assets constructed in capital projects funds	179	=	-	